

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI

UNITED STATES OF AMERICA,)	
)	Case No. 18-5018
Plaintiff,)	
)	
v.)	
)	
TERRY A. DUQUETTE,)	
MARGARET A. DUQUETTE,)	
NEWTON COUNTY COLLECTOR, and)	
MISSOURI DEPARTMENT OF REVENUE,)	
)	
Defendants.)	
_____)	

COMPLAINT

Plaintiff, the United States of America, for its complaint against defendants Terry A. Duquette, Margaret A. Duquette, the Newton County Collector, and the Missouri Department of Revenue, alleges as follows:

1. This is a civil action in which the United States seeks to: (1) reduce to judgment certain federal income tax, interest, and penalty assessments against defendant Terry A. Duquette; and (2) enforce its federal tax lien against certain real property, which is located in Newton County, Missouri and owned by defendants Terry and Margaret Duquette.

Jurisdiction and Venue

2. This action is commenced at the request and with the authorization of a delegate of the Secretary of the Treasury and at the direction of the Attorney General pursuant to 26 U.S.C. §§ 7401 and 7403(a).

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402 and 7403.

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391(b) and 1396.

Parties

5. Plaintiff is the United States of America.

6. Defendant Terry A. Duquette (hereinafter, “Mr. Duquette”) resides in Granby, Missouri, which is within this judicial district. He married to defendant Margaret A. Duquette.

7. Defendant Margaret A. Duquette (hereinafter, “Mrs. Duquette”) resides in Granby, Missouri, which is within this judicial district. Mrs. Duquette is named as a defendant to Count II of this complaint pursuant to 26 U.S.C. § 7403(b) because she may claim an interest in the real property described below.

8. The Newton County Collector is named as a defendant to Count II of this complaint pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the real property described below.

9. The Missouri Department of Revenue is named as a defendant to Count II of this complaint pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the real property described below.

Count I: Judgment Sought Against Terry A. Duquette

10. The United States incorporates the allegations set forth in paragraphs 1 through 6 above.

11. Mr. Duquette was required to timely file a federal income tax return for tax year 2000, but failed to do so. Accordingly, the Internal Revenue Service (IRS) prepared a substitute for return, issued a notice of deficiency, and assessed tax, penalties, and interest against Mr. Duquette for tax year 2000 on August 29, 2005.

12. On February 27, 2006, Mr. Duquette filed a federal income tax return for tax year 2000, which reported no tax due. The IRS accepted this return and abated the previous assessments.

13. After examining the tax year 2000 return filed by Mr. Duquette, the IRS determined that he had underreported the amount of tax due.

14. On the dates forth below, a delegate of the Secretary of the Treasury made assessments against Mr. Duquette for federal income taxes, interest, and penalties for tax year 2000, which are set forth in the chart below. The chart also includes the balance due through March 22, 2018.

Federal Income Tax Period	Date of Assessment	Type of Assessment	Amount of Assessment	Unpaid Balance Plus Interest and Other Statutory Additions to Tax through March 22, 2018
2000	11/3/2008	Tax	\$57,493.00	
		Late Filing Penalty	\$14,373.25	
		Accuracy-Related Penalty	\$11,498.60	
		Interest	\$50,008.35	
2000	10/13/2014	Interest	\$31,032.72	
TOTAL				\$182,821.72

15. On or about the date of the assessments referred to in paragraph 14 above, a delegate of the Secretary of the Treasury gave Mr. Duquette notice of each assessment and made demands for payment. Mr. Duquette failed to pay these outstanding liabilities.

16. Mr. Duquette is indebted to the United States in the total amount of \$182,821.72, plus statutory additions that will continue to accrue from March 22, 2018.

WHEREFORE, the United States requests that the Court enter judgment on Count I of its complaint as follows:

- A. Enter judgment in favor of the United States and against Terry A. Duquette in the amount of \$182,821.72, plus statutory additions (including interest) that will continue to accrue from March 22, 2018, until fully paid; and
- B. That the Court award the United States its costs and such other relief as it deems just and proper.

Count II: Enforcement of the Federal Tax Lien

17. The United States incorporates the allegations set forth in paragraphs 1 through 16 above.

18. Mr. and Mrs. Duquette purchased the real property located at 3217 Highway E, Granby, Missouri 64844 (hereinafter, the “Granby Property”) as “husband and wife” by warranty deed on February 25, 1987. Mr. and Mrs. Duquette own the Granby Property as tenants by the entirety.

19. The Granby Property is legally described as follows:

Part of the Southwest Quarter (SW1/4) of the Northwest Quarter (NW1/4) of Section 32, Township 27, Range 30, Newton County, Missouri, described as beginning at the Northwest corner thereof; thence South 400 feet along West line of said Quarter-Quarter; thence East 544.5 feet at right angles to the previous course; thence North 400 feet parallel with the West line of said Quarter-Quarter; thence West 544.5 feet at right angles to the previous course to the point of beginning, EXCEPT any part taken or deeded for road.

20. Pursuant to 26 U.S.C. §§ 6321 and 6322, a federal tax lien arose on the assessment date described in paragraph 14 above (*i.e.* November 3, 2008) and attached to all of

Mr. Duquette's property and rights to property, including his interest in one half of the Granby Property.

21. On September 22, 2014, the Newton County Recorder recorded the IRS's Notice of Federal Tax Lien for tax year 2000 against Mr. Duquette.

22. The United States is entitled to enforce its federal tax lien against the Granby Property to satisfy or partially satisfy Mr. Duquette's federal tax liability.

WHEREFORE, the United States requests that the Court enter judgment on Count II of its complaint as follows:

- A. Declare and adjudge that the federal tax lien described in paragraph 20 above is a valid and subsisting lien that attached to all property and rights to property belonging to Mr. Duquette, including his one-half interest in the Granby Property;
- B. Order that the federal tax lien described in paragraph 20 above be enforced against Mr. Duquette's interest in the Granby Property;
- C. Order, pursuant to 26 U.S.C. § 7403(c), that the Granby Property be sold and that the proceeds be distributed to the parties in such amounts as this Court determines;
- D. Order that any defendant claiming an interest in the Granby Property affirmatively demonstrate that interest; and
- E. Grant the United States its costs and such other relief as the Court deems just and proper.

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Dated: February XX, 2018

Respectfully submitted,

TIMOTHY A. GARRISON
United States Attorney

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Alison A. Yewdell
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JS 44 (Rev 09/10)

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MISSOURI****CIVIL COVER SHEET**

This automated JS-44 conforms generally to the manual JS-44 approved by the Judicial Conference of the United States in September 1974. The data is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. The information contained herein neither replaces nor supplements the filing and service of pleadings or other papers as required by law. This form is authorized for use only in the Western District of Missouri.

The completed cover sheet must be saved as a pdf document and filed as an attachment to the Complaint or Notice of Removal.

Plaintiff(s):**First Listed Plaintiff:**

United States of America ;

County of Residence: Outside This District**Defendant(s):****First Listed Defendant:**

Terry A. Duquette ;

County of Residence: Newton County**Additional Defendants(s):**

Margaret A. Duquette ;

Newton County Collector ;

Missouri Department of Revenue ;

County Where Claim For Relief Arose: Newton County**Plaintiff's Attorney(s):**

Alison A. Yewdell (United States of America)

U.S. Department of Justice, Tax Division

P.O. Box 7238

Washington, DC 20001

Phone: 2025146508**Fax:** 2025146770**Email:** alison.a.yewdell@usdoj.gov**Defendant's Attorney(s):****Basis of Jurisdiction:** 1. U.S. Government Plaintiff**Citizenship of Principal Parties (Diversity Cases Only)****Plaintiff:** N/A**Defendant:** N/A**Origin:** 1. Original Proceeding**Nature of Suit:** 870 Tax Suits (U.S. a party)**Cause of Action:** 26 U.S.C sec. 7402, 7403. This is an action to reduce federal tax assessments to judgment and to enforce a federal tax lien against real property.**Requested in Complaint****Class Action:** Not filed as a Class Action**Monetary Demand (in Thousands):** N/A

Jury Demand: No

Related Cases: Is NOT a refiling of a previously dismissed action

Signature: /s/ Alison A. Yewdell

Date: 2/20/2018

If any of this information is incorrect, please close this window and go back to the Civil Cover Sheet Input form to make the correction and generate the updated JS44. Once corrected, print this form, sign and date it, and submit it with your new civil action.